## Form **F-66 (IA-2)**

(6-30-2015)

## STATE OF IOWA

## 2015 FINANCIAL REPORT FISCAL YEAR ENDED **JUNE 30, 2015**

JOICE

**JOICE** 

City of Joice **PO Box 195** Joice, Iowa 50446

16209800400000

CITY OF , IOWA DUE: December 1, 2015

(Please correct any error in name, address, and ZIP Code)

WHEN Mary Mosiman, CPA COMPLETED, **Auditor of State** NOTE - The information supplied in this report will be shared by the Iowa State **PLEASE** State Capitol Building Auditor's Office, the U.S. Census Bureau, various public interest groups, and State **RETURN TO** Des Moines, IA 50319-0004 and federal agencies. **ALL FUNDS** Budget Governmental Proprietary Total actual Item description (a) (b) (c) (d) Revenues and Other Financing Sources 71,092 71,092 Taxes levied on property 71,987 Less: Uncollected property taxes-levy year 71,092 71,092 71,987 **Net current property taxes** 0 Delinquent property taxes 0 ol TIF revenues 18,338 18,338 2,748 Other city taxes 0 Licenses and permits 75 0 75 3,716 230 3,946 3,487 Use of money and property 30,770 30,770 39,667 Intergovernmental 2,410 46,433 48,843 48,642 Charges for fees and service Special assessments 219,197 106,973 326,170 Miscellaneous 74,069 333,830 259,761 Other financing sources Total revenues and other sources 419,667 413,397 833,064 166,531 **Expenditures and Other Financing Uses** Public safety 12,751 12,751 3,188 Public works 24,793 0 24,793 30,254 50 ol 2,235 50 Health and social services 28,962 28,962 Culture and recreation 19,069 2,000 ol 2,000 Community and economic development 24,990 0 24,990 25,727 General government Debt service 0 0 0 ol ol Capital projects **Total governmental activities** expenditures 93,546 93,546 80,473 362,496 49,400 Business type activities 0 362,496 93,546 362,496 456,042 129,873 **Total ALL expenditures** Other financing uses, including transfers out 333,530 296,648 36,882 **Total ALL expenditures/And** other financing uses 390,194 399.378 789,572 129,873 Excess revenues and other sources over (Under) Expenditures/And other financing uses 29,473 14,019 43,492 36,658 Beginning fund balance July 1, 2014 266,061 310,216 273,558 44,155 Ending fund balance June 30, 2015 295,534 58,174 353,708 310,216 Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2015 Indebtedness at June 30, 2015 Amount - Omit cents Amount - Omit cents General obligation debt 0 Other long-term debt Revenue debt 423,000 0|Short-term debt TIF Revenue debt General obligation debt limit 573,085 **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Date Published/Posted Signature of city clerk Mark (x) one Date Published
Date Posted Printed name of city clerk Area Code Number Extension Telephone 590-2302 Mardene Lien 641 Signature of Mayor or other City official (Name and Title) Date signed 11/2/2015 PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR Y	YEAR ENDED JUNE 30, 2015		CITY OF JOI	CE			GAAP te by entering an X			GAAP = CASH B this sheet ONLY	ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A - TAXES											1
2	Taxes levied on property	71,092		]				71,092			71,092	2
3	Less: Uncollected property taxes - Levy year			]				0			0	3
4	Net current property taxes	71,092	0		0	0		71,092		T01	71,092	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	71,092	0		0	0		71,092			71,092	6
	TIF revenues							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	, ,
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	10
14	Other local option taxes	18,338						18,338		T09	18,338	
15	TOTAL OTHER CITY TAXES	18,338		C	0	0		18,338		0	18,338	
	Section B - LICENSES AND PERMITS	75						75		T29	75	
	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	383						441	23	) U20	671	
19	Rents and royalties	3,275						3,275		U40	3,275	
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	3,658	58		0	0		3,716	23	0	3,946	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants	1,000						1,000		B50	1,000	
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	1,000	0	C	0	0		1,000		0	1,000	
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 3		CITY OF JOIC	CE			GAAP	XNO	N-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary Co	GRAND TOTAL (Sum of cols. (g) and (h)) (i)
41	Section D - INTERGOVERNMENTAL - Continued	(a)	[ (n)	(c)	(u)	(e)	(1)	(9)	(11)	(1) 41
42										42
	State shared revenues	1								43
44	Road use taxes		12,863					12,863	C	46 12,863 44
45								•		45
46										46
47										47
	Other state grants and reimbursements		1			1				48
49	State grants							0		89 0 49
50	Iowa Department of Transportation							0		89 0 50
51	Iowa Department of Natural Resources							0		89 0 51 89 0 52
52	lowa Economic Development Authority							0		89 0 52 89 0 53
53 54	CEBA grants Commercial & Industrial Replacement Claim							0		89 0 54
55	Commercial & industrial Replacement Claim							0		0 55
56								0		0 56
57								0		0 57
58								0		0 58
59								0		0 59
60	Total state	C	12,863	0	0	0	C	12,863	0	12,863 60
61			,							61
62	Local grants and reimbursements									62
63	County contributions		10,023					10,023		10,023 63
64	Library service							0		89 0 64
65	Township contributions							0		89 0 65
66	Fire/EMT service	6,884						6,884		6,884 66
67								0	D	89 0 67
68								0		0 68
69								0		0 69
70	Total local grants and reimbursements	6,884	10,023	0	0	0	0	16,907	0	16,907 70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	7,884	22,886	0	0	0	C	30,770	0	30,770 71
	Section E - CHARGES FOR FEES AND SERVICE									72
73	Water							0		91 46,433 73
74	Sewer							0		8Ø 0 74
75	Electric							0		92 0 75
76	Gas							0		93 0 76
77	Parking							0		6Ø 0 77
78	Airport	0.440						0 440		0 78
79	Landfill/garbage Hospital	2,410						2,410		81 <u>2,410</u> 79 36 0 80
80	ι ιυοριταί							U	P	U 00

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 3	30, 2015 Continued		CITY OF JOI	CE		Γ	GAAP	D	NON-	GAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	(	82
83	Cable TV							0		T15	(	0 83
84	Internet							0		A03	(	0.
85	Telephone							0		A03	(	00
86	Housing authority							0		A50	(	38 0
87	Storm water							0		A80	(	87
88	Other:											88
89	Nursing home							0		A89	(	89
90	Police service fees							0		A89	(	0
91	Prisoner care							0		A89	(	0
92	Fire service charges							0		A89	(	92
93	Ambulance charges							0		A89	(	93
94	Sidewalk street repair charges							0		A44	(	94
95	Housing and urban renewal charges							0		A5Ø	(	95
96	River port and terminal fees							0		A87	(	0
97	Public scales							0		A89	(	97
98	Cemetery charges							0		A03	(	98
99	Library charges							0		A89	(	99
100	Park, recreation, and cultural charges							0		A61	(	100
101	Animal control charges							0		A89	(	101
102	Other charges - Specify							0			(	102
103								0			(	103
104	TOTAL CHARGES FOR SERVICE	2,410	0	0	)	0	(	2,410	46,433	3	48,843	
105			· · · · · · · · · · · · · · · · · · ·		1			1		1	T	105
106	Section F - SPECIAL ASSESSMENTS							0		U01	(	106
107	Section G - MISCELLANEOUS											107
108	Contributions	20,160	200,000					220,160	101,540	U99	321,700	108
109	Deposits and sales/fuel tax refunds							0		U99	(	109
110	Sale of property and merchandise	50						50		U11	50	
111	Fines							0		U30	(	111
112	Internal service charges							0		NR	(	112
113	Other miscellaneous - Specify							0			(	113
114	Balance AFR with actual bank balances (historical update)	-1,013						-1,013	5,433	3	4,420	
115								0			(	115
116								0			(	116
117								0			(	117
118								0			(	118
119								0				119
120	TOTAL MISCELLANEOUS	19,197	200,000			0		219,197	106,973	3	326,170	_

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2			GAAP	x	NON-	GAAP = CASH E	BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue		Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	(g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	122,654	222,944	0		ol	0	345,598	153,636		499,234	121
122		,	,-	-	_	-						122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	300						300		NR	300	
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	
127	Regular transfers in and interfund loans	35,953	37,816					73,769	259,761		333,530	
128	Internal TIF loans and transfers in							0			0	120
129								0			0	129
130		22.25	07.040					- U	0=0=0		0	130
131	TOTAL OTHER FINANCING SOURCES	36,253	37,816	0	C	0	0	74,069	259,761		333,830	131
	TOTAL REVENUES except for beginning balances											
132	(Sum of lines 121 and 131)	158,907	260,760	0	0	0	0	419,667	413,397		833,064	
133	Destination found belongs balance balance	000 004	00.007		Γ	1		000 004	44.455	1	040.040	133
	Beginning fund balance July 1, 2014	229,824	36,237					266,061	44,155		310,216	134 135
135					I	T 1		Г		ı		135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	388,731	296,997	0	0	0	0	685,728	457,552		1,143,280	136
137	·	·	,						,		, ,	137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145 146
146 147												146
148												148
149												149
150												150
151												151
152												152
153												153
154						-						154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF JOICE						-		GAAP		X NON-C	GAAP = CASH B	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(\$)	(=)	(5)	(4)	(0)	(.)	\9/	()	ļ		1
2	Police department/Crime prevention — Current operation	1,388						1,388		E62	1,388	2
3	Purchase of land and equipment	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						0		G62	0	3
4	Construction							0		F62	0	
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	10,763						10,763		E24	10,763	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	600						600		E32	600	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
	Other public safety — Current operation							0		E89	0	
28	Purchase of land and equipment							0		G89	0	
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	12,751	0	0	C	0	(	12,751			12,751	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEA			GAAP		X NON-G	SAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of Line col. (g)) No.
44	Coeffician D. DUDLIC MODICS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)
	Section B — PUBLIC WORKS	669	Ι		<u> </u>	1		669		E44	669 42
42	Roads, bridges, sidewalks — Current operation  Purchase of land and equipment	009						009		G44	669 42 0 43
43	Construction					<del>                                     </del>		0		F44	0 43
45	Parking meter and off-street — Current operation							0		E60	0 45
46	Purchase of land and equipment							0		G60	0 46
47	Construction							0		F60	0 47
	Street lighting — Current operation	4,547						4,547		E44	4,547 48
49	Traffic control safety — Current operation	7,047						1,547		E44	0 49
50	Purchase of land and equipment									G44	0 50
51	Construction					1		0		F44	0 51
52	Snow removal — Current operation	745	5,299					6,044		E44	6,044 52
53	Purchase of land and equipment	, 10	0,200					0,511		G44	0 53
54	Highway engineering — Current operation							0		E44	0 54
55	Purchase of land and equipment							0		G44	0 55
56	Construction							0		F44	0 56
57	Street cleaning — Current operation							0		E81	0 57
58	Purchase of land and equipment							0		G81	0 58
59	Airport (if not an enterprise) — Current operation							0		E01	0 59
60	Purchase of land and equipment							0		G01	0 60
61	Construction							0		F01	0 61
62	Garbage (if not an enterprise) — Current operation	13,533						13,533		E81	13,533 62
63	Purchase of land and equipment							0		G81	0 63
64	Construction							0		F81	0 64
65	Other public works — Current operation							0		E89	0 65
66	Purchase of land and equipment							0		G89	0 66
67	Construction							0		F89	0 67
68								0			0 68
69								0			0 69
70								0			0 70
71								0			0 71
72								0			0 72
73								0			0 73
74								0			0 74
75								0			0 75
76								0			0 76
77								0			0 77
78								0			0 78
79								0			0 79
80	TOTAL PUBLIC WORKS	19,494	5,299	0	0	0	(	24,793			24,793 80

Part II	II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 Continued			CITY OF JOI	CE			GAAP		X NON-0	GAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	L Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	(	0 82
83	Purchase of land and equipment							0		G79	(	0 83
84	City hospital — Current operation							0		E36	(	0 84
85	Purchase of land and equipment							0		G36	(	0 85
86	Construction							0		F36	(	0 86
	Payments to private hospitals — Current operation							0		E36	(	0 87
	Health regulation and inspections — Current operation							0		E32	(	0 88
89	Purchase of land and equipment							0		G32	(	0 89
90	Construction							0		F32	`	0 90
	Water, air, and mosquito control — Current operation	50	)					50		E32	50	
92	Purchase of land and equipment							0		G32	(	0 92
93	Construction							0		F32	(	0 93
	Community mental health — Current operation							0		E32	(	0 94
95	Purchase of land and equipment							0		G32	(	0 95
96	Construction							0		F32	(	0 96
	Other health and social services — Current operation							0		E79	(	0 97
98	Purchase of land and equipment							0		G79	(	0 98
99	Construction							0		F79	(	0 99
100								0			(	0 100
101								0			`	0 101
102								0			`	0 102
103	TOTAL HEALTH AND SOCIAL SERVICES	50	0	0	0	0	(	50			50	0 103
104											•	104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 Continued CITY OF JOICE										GAAP = CASH E	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section D — CULTURE AND RECREATION				-					<u> </u>		121
122	Library services — Current operation	15,526	6					15,526		E52	15,526	
123	Purchase of land and equipment							0		G52	0	120
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	13,036	6					13,036		E61	13,036	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	400						400		E61	400	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	28,962	2 0	0	C	0	(	28,962			28,962	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50		146
147	Construction							0		F50		147
148	Planning and zoning — Current operation	2,000	)					2,000		E29	2,000	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	2,000	0	0	C	0	(	2,000			2,000	154
155			TIE Dahatas ar	o ovponded out of	the TIE Chasiel							155
156				e expended out of vithin the Communi								156
157				ent program's activ								157
158			Developin	on programs activ	nty Other							158

Continued on next page Page 9 FORM F-66(IA-2) (6-17-2015)

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EI			GAAP	[	X NON-C	GAAP = CASH	3ASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section F — GENERAL GOVERNMENT											159
	Mayor, council and city manager — Current operation	7,394						7,394		E29	7,394	
161	Purchase of land and equipment							0		G29	0	161
	Clerk, Treasurer, financial administration — Current operation	6,439						6,439		E23	6,439	
163	Purchase of land and equipment							0		G23	0	163
	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
	City hall and general buildings — Current operation	9,473						9,473		E31	9,473	
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
	Tort liability — Current operation	4.004						0		E89	0	171
	Other general government — Current operation	1,684						1,684		E89	1,684	
173 174	Purchase of land and equipment							0		G89	0	173
174								0			0	174 175
176	TOTAL GENERAL GOVERNMENT	24,990	0	0	0	0	(	24,990			24,990	
	Section G — DEBT SERVICE							0			0	177
178	OCCUPIE DE LA CELLATION							0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	(	0			0	182
	Section H — REGULAR CAPITAL PROJECTS — Specify	_				-					0	183
184	, ,							0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	(	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	(	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	(	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	88,247	5,299	0	0	0	(	93,546			93,546	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 Continued CITY OF JOICE							GAAP	Σ	NON-	GAAP = CASH B	3ASIS
Line No.	Item description	General (a)	Special revenue	TIF Special revenue (c)	Debt service	Capital projects (e)	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES	(a)	(6)	(0)	(u)	(e)	(1)	(9)	(11)	ļ	(1)	197
	Water — Current operation							Г	324,686	6 E91	324,686	
199	Purchase of land and equipment								02 .,000	G91	0	199
200	Construction									F91	0	200
	Sewer and sewage disposal — Current operation								37,810		37,810	
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment							_		G81	0	217
218	Construction							_		F81	0	218
	Hospital — Current operation							L		E36	0	219
220	Purchase of land and equipment							_		G36	0	220
221	Construction							_		F36	0	221
	Transit — Current operation							_		E94	0	222
223	Purchase of land and equipment							-		G94	0	223
224	Construction							-		F94	0	
	Cable TV, telephone, Internet — Current operation									E03		225
226	Purchase of land and equipment							-		G03	0	226
	Housing authority — Current operation							F		E50	0	227
228 229	Purchase of land and equipment							-		G50 F50	0	228 229
	Construction Storm water Current energtion							-		E80	1 0	
230 231	Storm water — Current operation  Purchase of land and equipment							-		G80	1	230 231
232	Construction							-		F80		232
232	CONSTRUCTION							L		FOU	<u> </u>	232
234												234
235												235
236												235 236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR E			GAAP	x	NON-0	GAAP = CASH	BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.							_		•	•	237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241								· _		•		241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify							_			•	245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								362,496	6	362,496	251
252								•				252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	88,247	7 5,299	0	0	0	(	0 93,546	362,496	5	456,042	253
	Section J — OTHER FINANCING USES INCLUDING											
	TRANSFERS OUT									NE		254
255	Regular transfers out	96,648	3 200,000					296,648	36,882		333,530	
256	Internal TIF loans/repayments and transfers out							0	,		0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	96,648	3 200,000	0	0	0		0 296,648	36,882	2	333,530	
	TOTAL EXPENDITURES AND OTHER FINANCING USES	,	,					,	,		,	
259	(Sum of lines 253 and 258)	184,895	205,299	0	0			0 390,194	399,378		789,572	250
260	(Gain of fines 200 and 200)	104,000	200,200	0		<u> </u>	,	0  000,104	555,576	<u>'  </u>	100,012	260
	Ending found belongs long 20, 2045.											1
	Ending fund balance June 30, 2015:											261
	Governmental:					T		1 0		1		262
263	Nonspendable	07.00	4 04 000					0		<del> </del>	140,000	263
264	Restricted	27,904	91,698					119,602		<u> </u>	119,602	
265	Committed	05.050						05.050		<del> </del>	05.050	265
000	Assigned	85,856						85,856		1	85,856	
266		90,076						90,076		<del> </del>	90,076	
267	Unassigned	000 000	04 000		0	)  ()	(	0 295,534		1	295,534	268
267 268	Total Governmental	203,836	91,698	0		<del>1</del>		<u> </u>	FO 474	1		200
267 268 269	Total Governmental Proprietary				, , ,				58,174		58,174	
267 268	Total Governmental	203,836 203,836 388,731	91,698	0	0			0 295,534 0 685,728	58,174 58,174 457,552	ļ.		270

Part III		ENTAL EXPENDITUR v expenditures made t		CITY OF JOICE	on a reimbursement or c	ost sharing basis.		
ı		nditures in part II. <i>Ent</i>						
	Purpose	Amount paid to other	7				Purpose	Amount paid
	Correction	local governments MØ5 \$	_				Highways	to State
		M32					All other	
	Highways Transit subsidies	M44 M94	_					
		M52						
	•	M62	]					
	_	M8Ø M81	-					
Dort IV	All other							
Part IV	SALARIES AND W Report here the tot		paid to all employees	of your government b	pefore deductions of soc	cial security,		
•	retirement, etc. Incl	ude also salaries and	wages paid to employ	ees of any utility own	ed and operated by you			
	as well as salaries	and wages of municipa	al employees charged	to construction proje	CTS.			
							Amount - Omit ce	ents
	Total calaries a	nd wages naid				ZØØ ¢		4F 40C
	TOtal Salaries a	ilu wages palu		• • • • • • • • • • • • • • • • • • • •				15,406
Part V	DEBT OUTSTAND	ING, ISSUED, AND R	ETIRED					
A. Long-term debt		Debt during the	fiscal year		Debt Outsta	nding JUNE 30, 2015		
	Debt				1		T	International d
	outstanding JULY 1,	Issued	Retired	General	TIF	Revenue	Other	Interest paid this year
Purpose	2014			obligation	revenue			
	(a)	(b)	(c) 39U	(d) 49U	(e) 49U	(f) 49U	(g) 49U	(h)
1. Water utility	\$ 436,000	\$	\$	\$	\$	\$	\$	\$ 13,080
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
•	19U	29U	39U	49U	49U	49U		192
3. Electric utility	19U	29U	39U	49U	49U	49U		193
4. Gas utility								
<b>5.</b> Transit-bus	19U	29U	39U	49U	49U	49U		194
	19T	24T	34T		44T	44T		189
Revenue  7 Mortgage	19T	24T	34T		44T	44T		189
revenue			341		441	441		109
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
	19U	29U	39U	49U	49U	49U	49U	189
9.	19U	29U	39U	49U	49U	49U	49U	189
10.		290	390	490	490	490	490	109
	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	130	230	1390	490	490	490	490	109
4.4	19U	29U	39U	49U	49U	49U	49U	189
14. Total long-term								
debt	436,000		0 (	0	0 0	Amount - Omit ce	ol nts	0 13,080
B. Short-term deb				61V	1	Amount - Omit ce	IIIS	
	Outstanding as of J	ULY 1, 2014		\$	_	436	5,000	
	Outstanding as of	JUNE 30, 2015		64V \$		423	3,000	
Part VI		I FOR GENERAL OBI			1	Amount - Omit cen	ts T	
		ity 100% All Property By Clas Actual valuation Janu	ıary 1, 2013	\$	11,46	1,709	x .05 = \$	573,085
Part VII	CASH AND INVEST	ΓMENT ASSETS AS O	F JUNE 30, 2015	Amount - Omit ce	unte.			
Type o	of asset	Bond and	Bond construction			Total		
		interest funds (a)	funds (b)	funds	funds (d)	(e)		
Cash and invest	ments - Include	(a)		(c)	(u)	( <del>c</del> )		
cash on hand, C	D's, time,							
checking and sav	vings deposits, s, Federal agency							
securities, State	and local							
government securities.	ırities, and all Exclude <i>value of</i>	WØ1	W31		W61			
real property.		\$	\$					
REMARKS		Ψ	<u>                                     </u>		350	3,708 35 V98	53,708	
I VEIVIN HAMAO						1100		
							<u> </u>	